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APPLICATION NUMBER

FILING OR 371 (c) DATE

FIRST NAMED APPLICANT

ATTY. DOCKET NO./TITLE

10/053,791

01/22/2002

Katsuya Tsunogai

JP920000423US1

26502 IBM CORPORATION IPLAW IQ0A/40-3 1701 NORTH STREET ENDICOTT, NY 13760 *OC00000011026140*

OC000000011026140

Date Mailed: 10/10/2003

NOTICE OF ACCEPTANCE OF POWER OF ATTORNEY

This is in response to the Power of Attorney filed 09/19/2003.

The Power of Attorney in this application is accepted. Correspondence in this application will be mailed to the above address as provided by 37 CFR 1.33.

JEANNINE S MINES 2100 (703) 306-5484

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CONFIRMATION NO. 4276 *OC00000011026122*

OC000000011026122

Date Mailed: 10/10/2003

NOTICE REGARDING CHANGE OF POWER OF ATTORNEY

This is in response to the Power of Attorney filed 09/19/2003.

1 The Power of Attorney to you in this application has been revoked by the assignee who has intervened as provided by 37 CFR 3.71. Future correspondence will be mailed to the new address of record(37 CFR 1.33).

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